

STATE OF IOWA

2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015

FRASER

CITY OF FRASER, IOWA

DUE: December 1, 2015

16200800500000

City of Fraser Iowa

P. O. Box 340

Boone, IA 50036

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	4,722		4,722	5,030
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	4,722		4,722	5,030
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	7,900	0	7,900	7,474
Licenses and permits	0	0	0	
Use of money and property	709	0	709	728
Intergovernmental	15,531	0	15,531	14,095
Charges for fees and service	0	0	0	
Special assessments	0	0	0	
Miscellaneous	0	0	0	
Other financing sources	0	0	0	
Total revenues and other sources	28,862	0	28,862	27,327
Expenditures and Other Financing Uses				
Public safety	1,788	0	1,788	2,938
Public works	8,401	0	8,401	9,715
Health and social services	100	0	100	150
Culture and recreation	321	0	321	325
Community and economic development	4,181	0	4,181	3,500
General government	13,303	0	13,303	5,151
Debt service	0	0	0	
Capital projects	0	0	0	
Total governmental activities expenditures	28,094	0	28,094	21,779
Business type activities	0	0	0	
Total ALL expenditures	28,094	0	28,094	21,779
Other financing uses, including transfers out	0	0	0	
Total ALL expenditures/And other financing uses	28,094	0	28,094	21,779
Excess revenues and other sources over (Under) Expenditures/And other financing uses	768	0	768	5,548
Beginning fund balance July 1, 2014	31,027	0	31,027	
Ending fund balance June 30, 2015	31,795	0	31,795	5,548

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 209,573

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Maureen McClain, City Clerk	Telephone →	Area Code 515	Number 432 Extension 2218
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF FRASER						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	4,722	0		0	0	0	4,722			4,722	2			
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3			
4	Net current property taxes	4,722	0		0	0	0	4,722		T01	4,722	4			
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5			
6	Total property tax	4,722	0		0	0	0	4,722			4,722	6			
7	TIF revenues			0				0		T01	0	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	108	0	0	0	0	0	108		T15	108	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9			
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10			
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11			
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12			
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13			
14	Other local option taxes	7,792	0	0	0	0	0	7,792	0	T09	7,792	14			
15	TOTAL OTHER CITY TAXES	7,900	0	0	0	0	0	7,900	0		7,900	15			
16	Section B - LICENSES AND PERMITS	0	0	0	0	0	0	0	0	T29	0	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	9	0	0	0	0	0	9	0	U20	9	18			
19	Rents and royalties	700	0	0	0	0	0	700	0	U40	700	19			
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20			
21		0	0	0	0	0	0	0	0		0	21			
22	TOTAL USE OF MONEY AND PROPERTY	709	0	0	0	0	0	709	0		709	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27			
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28			
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29			
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30			
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31			
32		0	0	0	0	0	0	0	0		0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FRASER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		6,473					6,473		C46	6,473	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	0	0	0	0	0	0	0		C89	0	49				
50	Iowa Department of Transportation	0	0	0	0	0	0	0		C89	0	50				
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51				
52	Iowa Economic Development Authority	0	0	0	0	0	0	0	0	C89	0	52				
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53				
54	Commercial & Industrial Replacement Claim	0	0	0	0	0	0	0	0	C89	0	54				
55		0	0	0	0	0	0	0	0		0	55				
56		0	0	0	0	0	0	0	0		0	56				
57		0	0	0	0	0	0	0	0		0	57				
58		0	0	0	0	0	0	0	0		0	58				
59		0	0	0	0	0	0	0	0		0	59				
60	Total state	0	6,473	0	0	0	0	6,473	0		6,473	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	0	4,058	0	0	0	0	4,058	0		4,058	63				
64	Library service	0	0	0	0	0	0	0	0	D89	0	64				
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65				
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66				
67	Leoard Good Trust	5,000	0	0	0	0	0	5,000	0	D89	5,000	67				
68		0	0	0	0	0	0	0	0		0	68				
69		0	0	0	0	0	0	0	0		0	69				
70	Total local grants and reimbursements	5,000	4,058	0	0	0	0	9,058	0		9,058	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	5,000	10,531	0	0	0	0	15,531	0		15,531	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water	0	0	0	0	0	0	0	0	A91	0	73				
74	Sewer	0	0	0	0	0	0	0	0	A80	0	74				
75	Electric	0	0	0	0	0	0	0	0	A92	0	75				
76	Gas	0	0	0	0	0	0	0	0	A93	0	76				
77	Parking	0	0	0	0	0	0	0	0	A60	0	77				
78	Airport	0	0	0	0	0	0	0	0	A01	0	78				
79	Landfill/garbage	0	0	0	0	0	0	0	0	A81	0	79				
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FRASER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	0	0	0	0	0	0	0	0	A94	0	82				
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83				
84	Internet	0	0	0	0	0	0	0	0	A03	0	84				
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85				
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86				
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87				
88	Other:											88				
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89				
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90				
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91				
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92				
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93				
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94				
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95				
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96				
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97				
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98				
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99				
100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	0	A61	0	100				
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101				
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102				
103		0	0	0	0	0	0	0	0		0	103				
104	TOTAL CHARGES FOR SERVICE	0	0	0	0	0	0	0	0		0	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	0	0	0	0	0	0	0	0	U99	0	108				
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109				
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110				
111	Fines	0	0	0	0	0	0	0	0	U30	0	111				
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112				
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113				
114		0	0	0	0	0	0	0	0		0	114				
115		0	0	0	0	0	0	0	0		0	115				
116		0	0	0	0	0	0	0	0		0	116				
117		0	0	0	0	0	0	0	0		0	117				
118		0	0	0	0	0	0	0	0		0	118				
119		0	0	0	0	0	0	0	0		0	119				
120	TOTAL MISCELLANEOUS	0	0	0	0	0	0	0	0		0	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuue	CITY OF FRASER					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	18,331	10,531	0	0	0	0	28,862	0		28,862	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	0	0		0	0	0	0	0		0	127
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	18,331	10,531	0	0	0	0	28,862	0		28,862	132
133												133
134	Beginning fund balance July 1, 2014	31,027	0	0	0	0	0	31,027	0		31,027	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	49,358	10,531	0	0	0	0	59,889	0		59,889	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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146												146
147												147
148												148
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152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF FRASER							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,020	0	0	0	0	0	1,020		E62	1,020	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	648	0	0	0	0	0	648		E24	648	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	120	0	0	0	0	0	120		E32	120	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,788	0	0	0	0	0	1,788			1,788	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FRASER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	4,923	0	0	0		4,923		E44	4,923	42
43	Purchase of land and equipment	0	1,531	0	0	0	0	1,531		G44	1,531	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	302	0	0	0	0	0	302		E44	302	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	1,135	0	0	0	0	1,135		E44	1,135	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	510	0	0	0	0	0	510		E81	510	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	812	7,589	0	0	0	0	8,401			8,401	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF FRASER							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	100	0	0	0	0	0	100		E79	100	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	100	0	0	0	0	0	100			100	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF FRASER						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	321						321		E52	321	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation							0		E61	0	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	321	0	0	0	0	0	321			321	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	2,681	1,500	0	0	0	0	4,181		E89	4,181	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	2,681	1,500	0	0	0	0	4,181			4,181	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF FRASER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	0	0	0	0	0	0	0		E29	0	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	0	0	0	0	0	0	0		E23	0	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	5,000	0	0	0	0	5,000		G31	5,000	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	8,303	0	0	0	0	0	8,303		E89	8,303	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	8,303	5,000	0	0	0	0	13,303			13,303	176
177	Section G — DEBT SERVICE	0	0	0	0	0	0	0			0	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	0	0	0			0	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	14,005	14,089	0	0	0	0	28,094			28,094	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF FRASER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation									E80	0	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							0		E81	0	216
217	Purchase of land and equipment							0		G81	0	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							0		E80	0	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF FRASER						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								0		0	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	14,005	14,089	0	0	0	0	28,094	0		28,094	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	0		0	0	0	0	0		0	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	14,005	14,089	0	0	0	0	28,094	0		28,094	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	ERROR!	ERROR!	0	0	0	0	ERROR!			ERROR!	268
269	Proprietary								0		0	269
270	Total ending fund balance June 30, 2015	35,353	-3,558	0	0	0	0	31,795	0		31,795	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	49,358	10,531	0	0	0	0	59,889	0		59,889	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF FRASER Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																																									
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width: 20%;">Purpose</th> <th style="width: 80%;">Amount paid to other local governments</th> </tr> <tr><td>Correction.....</td><td>M05 \$ 0</td></tr> <tr><td>Health.....</td><td>M32 0</td></tr> <tr><td>Highways.....</td><td>M44 0</td></tr> <tr><td>Transit subsidies.....</td><td>M94 0</td></tr> <tr><td>Libraries.....</td><td>M52 0</td></tr> <tr><td>Police protection.....</td><td>M62 0</td></tr> <tr><td>Sewerage.....</td><td>M80 0</td></tr> <tr><td>Sanitation.....</td><td>M81 0</td></tr> <tr><td>All other.....</td><td>M89 \$ 0</td></tr> </table>					Purpose	Amount paid to other local governments	Correction.....	M05 \$ 0	Health.....	M32 0	Highways.....	M44 0	Transit subsidies.....	M94 0	Libraries.....	M52 0	Police protection.....	M62 0	Sewerage.....	M80 0	Sanitation.....	M81 0	All other.....	M89 \$ 0	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width: 20%;">Purpose</th> <th style="width: 80%;">Amount paid to State</th> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>					Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$																																																																																																																																						
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Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																																																																																																																									
Total salaries and wages paid.....						<table border="1" style="width:100%; border-collapse: collapse;"> <tr><th colspan="2">Amount - Omit cents</th></tr> <tr> <td style="width: 20%;">Z00 \$</td> <td style="width: 80%;">350</td> </tr> </table>		Amount - Omit cents		Z00 \$	350																																																																																																																																																														
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